

MONTANA BOARD OF PUBLIC ACCOUNTANTS

301 South Park

PO Box 200513

Helena MT 59620-0513

Phone: (406) 841-2383 Fax: (406) 841-2323 E-mail: dlibsdpac@mt.gov

EVIDENCE OF SATISFACTION OF EXPERIENCE REQUIREMENTS

See Reverse for Instructions

FULL NAME: _____
LAST FIRST MIDDLE MT CPA CERT NO
(If issued)

OTHER LAST NAMES KNOWN BY: _____

EMPLOYED BY: _____
(If more than one employer, complete one form for each employer)

ADDRESS OF EMPLOYER: _____
Street or PO Box # City and State Zip Country

PHONE NUMBER (where you can be reached) (_____) _____

POSITION TITLE OF APPLICANT: _____

TYPE OF EMPLOYMENT: _____ Public Accounting _____ Governmental Accounting _____ Private Industry Accounting

PERIOD OF EMPLOYMENT:
Full-time From _____ to _____ Total Hours _____
Mo. Day Year Mo. Day Year
Part-time From _____ to _____ Total Hours _____
Mo. Day Year Mo. Day Year

Indicate the nature and level of work performed (Attach additional sheet(s) if necessary)

If applying under the 12 calendar months (2000 hours), indicate the total number of hours of experience requiring application of generally accepted standards and issuance of reports requiring application of generally accepted accounting principles:

Financial Audits	_____ Total Hours	Compliance Audits	_____ Total Hours
Reviews	_____ Total Hours	Compilations	_____ Total Hours
Internal Financial Audits	_____ Total Hours		

ATTESTATION

I certify under penalties of perjury that I have reviewed the completed form and that the information is correct.

Name _____ Position _____

Firm/Business Name _____ Telephone No. (_____) _____

Firm/Business Address _____

Relationship to Applicant (i.e., Supervisor) _____

CPA/CA Certificate No. _____ Issued by the State of _____

I hold an active permit/license to practice public accounting in the State of _____ which expires on _____.

Signature

Date

INSTRUCTIONS

If you have already been issued a certificate by the Board and are applying for an initial permit to practice, please include your certificate number on the front of the form.

Administrative Rule of Montana 24.201.502 provides that to be issued an initial permit to practice, an applicant must provide evidence of 'adequate' accounting and auditing experience. Experience will be considered adequate by the Board if satisfactory evidence is presented of having performed accounting and auditing functions ordinarily required in the practice of public accounting.

Experience must be attested to by a holder of a permit/license to practice public accounting in one of the 54 Board jurisdictions.

Experience must take place within five (5) years prior to the date of this application. However, individuals applying for licensure transfer according to ARM 24.201.528 must report five (5) years of experience in the practice of public accounting within the ten (10) years immediately preceding this application.

One Year of Experience: To qualify under 12 calendar months (2000 hours actual work experience), the applicant must have at least 500 hours of attest oriented experience requiring application of generally accepted standards and issuance of reports requiring applications of generally accepted accounting principles. The prescribed experience may be fulfilled from a combination of attest experience having as its objective financial audits, compliance audits, reviews and compilations or internal financial audits.

Two Years of Experience: To qualify under 24 calendar months (4000 hours actual work experience), the applicant must have adequate private, governmental or public accounting work acceptable to the Board. The Board will evaluate the 24 calendar months of experience on a case-by-case basis after the experience has been completed. A pre-determination of whether experience will qualify will not be made.